



County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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September 9, 2016

To: Supervisor Hilda L. Solis, Chair
Supervisor Mark Ridley-Thomas
Supervisor Sheila Kuehl
Supervisor Don Knabe
Supervisor Michael D. Antonovich

From: Philip L. Browning
Director

NUEVO AMANECER LATINO CHILDREN'S SERVICES FISCAL COMPLIANCE ASSESSMENT

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Assessment of the Nuevo Amanecer Latino Children's Services (the FFA) in March 2016. The FFA has five offices, one in the First Supervisorial District, one in the Third Supervisorial District, one in the Fifth Supervisorial District, one in Orange County, and one in San Bernardino County. All offices provide services to the County of Los Angeles DCFS placed children, as well as children from other counties. According to the FFA's Program Statement, its stated purpose is, "to provide children and families with love, education, and family based concurrent planning services."

At the time of the review, the FFA supervised 425 DCFS placed children in 200 Certified Foster Homes. The placed children's overall average length of placement was six months and their average age was seven.

SUMMARY

CAD conducted a Fiscal Compliance Assessment which included an agency-wide review of the FFA's financial records such as, financial statements, bank statements, check register, and personnel files to determine their compliance with the terms, conditions, and requirements of the FFA Contract, the Auditor-Controller Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State, and County regulations and guidelines.

"To Enrich Lives Through Effective and Caring Service"

The FFA was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures; and Payroll and Personnel.

Attached are the details of CAD's review.

REVIEW OF REPORT

On May 6, 2016, Luis Moreno, DCFS CAD Fiscal, held an exit conference with the FFA Representatives: Norma Duque, President and CEO; David Danwing, Executive Director; Maria A. Montes de Oca, Finance Supervisor; and Omar Pala, Human Resources Manager. There were no findings.

A copy of this compliance report has been sent to the Auditor-Controller and Community Care Licensing.

If you have any questions, your staff may contact me or Aldo Marin, Board Relations Manager at (213) 351-5530.

PLB:KR
LTI:lm

Attachment

c: Sachi A. Hamai, Chief Executive Officer
Calvin C. Remington, Interim Chief Probation Officer
John Naimo, Auditor-Controller
Norma Duque, Chief Executive Officer, Nuevo Amanecer Latino Children's Services
Public Information Office
Audit Committee
Lenora Scott, Regional Manager, Community Care Licensing Division
Lajuannah Hills, Regional Manager, Community Care Licensing Division

**NUEVO AMANECER LATINO CHILDREN'S SERVICES
FISCAL COMPLIANCE ASSESSMENT REVIEW
FISCAL YEAR 2015 - 2016**

SCOPE OF REVIEW

The Fiscal Compliance Assessment included a review of the Nuevo Amanecer Latino Children's Services (the FFA's) financial records for the period of October 1, 2014 through February 29, 2016. The CAD Contracts Administration Division (CAD) reviewed the financial statements, bank statements, check register, and personnel files to determine the FFA compliance with the terms, conditions, and requirements of the FFA contract, the Auditor-Controller Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State, and County regulations and guidelines.

The on-site Fiscal Compliance Assessment review focused on five key areas of internal controls:

- Financial Overview,
- Loans, Advances and Investments,
- Board of Directors and Business Influence,
- Cash/Expenditures, and
- Payroll and Personnel.

The FFA was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures, and Payroll and Personnel.

PRIOR YEAR FISCAL COMPLIANCE ASSESSMENT FOLLOW-UP

There was no prior Fiscal Compliance Assessment completed. The FFA received a Fiscal Review completed by the Auditor-Controller and requested a State Fair Hearing to dispute on the draft findings.

NEXT FISCAL COMPLIANCE ASSESSMENT

The next Fiscal Compliance Assessment of the FFA will be conducted in County Fiscal Year 2016-2017.